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NDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-26

June 7, 1960

Form for Claim for Remission or Allowance of Tax

Manufacturers of tobacco products and proprietors of export warehouses:

Purpose. This industry circular is to inform you that a new form, "Claim - Alcohol and Tobacco Taxes" (Form 2635), has been issued and may be used instead of the letter claim for remission or allowance of tax under the provisions of regulations in 26 CFR Parts 270, 275, 290 (which will become effective July 1, 1960), and Part 296, Subpart E.

Comment. The regulations will be amended to prescribe the use of Form 2635 instead of the letter claim. Because the use of Form 2635 will simplify the preparation and facilitate the processing of claims for remission or allowance of tobacco tax, we urge that on and after July 1, 1960, pending amendment of the regulations, you use Form 2635 instead of the letter claim.

Supply. A supply of Form 2635 may be obtained from the assistant regional commissioner (alcohol and tobacco tax).

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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Dwight E. Avis
Director, Alcohol and Tobacco Tax Division